

## Membership Fees

The annual contribution of the **Deutsche Steuerhilfe Lohnsteuerhilfverein e.V.** based on the gross annual income of each member. The following table shows the current (02/05/2019) fee.

### Member Contributions

(Gross annual income of the member in Euro)

BKI.	from -	to €	net fee (€)	VAT	gross fee
1	0,-	15.000,-	53,78	10,22	64,00
2	15.001,-	25.000,-	67,23	12,77	80,00
3	25.001,-	35.000,-	92,44	17,56	110,00
4	35.001,-	42.000,-	101,68	19,32	121,00
5	42.001,-	48.000,-	117,64	22,36	140,00
6	48.001,-	55.000,-	147,05	27,95	175,00
7	55.001,-	65.000,-	163,87	31,13	195,00
8	65.001,-	80.000,-	184,87	35,13	220,00
9	80.001,-	100.000,-	225,21	42,79	268,00
10	100.001,-	120.000,-	247,90	47,10	295,00
11	for every 10000 euros more		20,00	3,80	23,80
<b>admission fee</b>			12,61	2,39	<b>15,00</b>

Married couples and registered civil partnerships, which can be assessed together, the gross annual revenues are added together, there will be both spouses / life partners Member. People who can not avail the services of the association, have the possibility of sustaining membership. This is approved by the Board in detail.

The gross annual income of the member / spouse / partner are important in order to fix the annual membership fee can. These revenues include the last known consulting enabled taxable and tax-exempt income under § 4 no. 11 StBerG from all types of income and wage replacement benefits. These include, for example:

- 1) Gross wages for wage certificates including extraordinary income u. Pensions
- 2) Other compensation under § 24 no. 1a and 1b EStG (e.g. early retirement), provided they are not in the gross wages included
- 3) tax-free income (net of reimbursement of expenses) e.g.
  - benefits from statutory accident insurance in accordance with § 3 no. 1a EStG
  - retirement severance gem. § 3, no. 3 EStG
  - Benefits under § 3, no. 6 EStG
  - allowances according to § 3, no. 26 and 26 a EStG
  - benefits under § No. 27 EStG
  - Purchasing power compensation pursuant to § 3, no. 64 EStG
  - Foreign supplement use in accordance with § 58 Federal Pay Act
  - wages by DBA and work abroad adoption
  - remuneration from a minor job
  - Supplements in accordance with § 3b EStG
- 4.) fixed income taxed
- 5.) benefits under § 32 b EStG, subject to the progression clause (Progressionsvorbehalt)
- 6.) tax-exempt and taxable pension income (not just the tax share / revenue share)
- 7) maintenance in accordance with § 22 no. 1a EStG, income from benefits under § 22 Nr.1b EStG, income from Benefits under the law of obligations supply compensation provided for in § 22 no. 1 c EStG, as well as income from occasional exchanges and benefits under § 22 no. 3 EStG

The Board